

# News

## ARIZONA Department of Revenue

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FOR IMMEDIATE RELEASE

DEPARTMENT OF REVENUE SAYS CASH BOTH CHECKS

Hundreds of married couples in Arizona have called the Arizona Department of Revenue (DOR) because they have received two refund checks from the state. In most cases, they are for the same amount and appear to be duplicate checks, but they're not. These checks are the first installment ordered in the court settlement of the *Estate of Helen H. Ladewig v. Arizona Department of Revenue*, No. TX97-00075 class action lawsuit.

"If you and your spouse each received a refund check, please cash them both," advised Dan Zemke, DOR spokesperson. "It's not a mistake, and you are entitled to both since the total refund has been split between spouses. Please read the explanation that came with each check."

The court settlement covers Arizona taxes paid for the years 1986 through 1989. Because Arizona is a community property state and many of the Ladewig claimants changed marital status since 1986, each

spouse is being treated as a separate claimant. For years in which married filing jointly returns were filed, one half of the calculated refund amount is being given to each spouse.

Nearly 450,000 checks totaling roughly \$125 million are being mailed by August 20. These checks are 50% of the amount owed to claimants in accordance with the settlement agreement approved by the court. Additional installments will be mailed in July of 2005 and 2006.

If the refund has been issued in the name of a deceased claimant, a Form 131, Claim for Refund on Behalf of Deceased Taxpayer, is required to have the refund reissued in a different name. Form 131 is available on the DOR Internet website, [www.revenue.state.az.us](http://www.revenue.state.az.us), or it can be requested by calling the Ladewig information number, (602) 542-0700.

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